

City of Monroe March, 2015  
Board of Review Minutes  
Amended

Pursuant to provisions of the City of Monroe Charter in conjunction with the State of Michigan General Property Tax Act, the City of Monroe Board of Review (BOR), consisting of the City Attorney, and three freeholders appointed by the City Council, convened in the second floor conference room of the City Hall this 3rd day of March, 2015 at 9:00 a.m. for the purpose of hearing appeals and reviewing and correcting the 2015 Assessment Roll during the following dates and times:

March 3, 2015	9:00 a.m. to 6:00 p.m.
March 4, 2015	8:30 a.m. to 5:30 p.m.
March 5, 2015	8:30 a.m. to 5:30 p.m.
March 6, 2015	8:30 a.m. to 5:30 p.m.
March 9, 2015	12 NOON to 9:00 p.m.
March 10, 2015	8:30 a.m. to 5:30 p.m.

The BOR met in an orientation session on March 3rd from 9:00 a.m. to 11:15 a.m. and in a deliberation session on March 19<sup>th</sup> from 9:00 a.m. to 11:00 a.m. during which sessions appeals were not heard. Although the BOR was not in session during times published in meeting notices where no appellants were scheduled to be heard, the BOR remained available on an on-call basis.

Present at all meetings were Charlene Drumn, Willie Hall and Edward Feldman, BOR appointees, and Sam Guich, City Assessor, or his designee. The City Clerk-Treasurer or designee, administered the oath of office to the appointees prior to the first meeting. At the first meeting, it was moved by Charlene Drumn, supported by Edward Feldman and carried that Willie Hall be BOR Chairperson.

Sam Guich presented a brief overview of work performed in the Assessor's Office during 2014 and the procedures and methodology utilized to arrive at 2015 assessments. Included in the overview was an explanation of the residential, commercial and industrial neighborhood economic condition factor (ECF) analyses, and how this variation of the cost approach reconciles with the sales comparison and income capitalization approaches.

The BOR proceeded to review the 2015 Assessment Roll for compliance with the State of Michigan General Property Tax Act, and to hear and render decisions on assessment and taxable value appeals as indicated on the attached spreadsheet of BOR adjustments.

It was moved by Willie Hall, supported by Edward Feldman, and carried that all Applications for Principal Residence Poverty Exemption From Taxes be reviewed. All such Applications were approved or denied as indicated on the attached spreadsheet of poverty exemption decisions and BOR adjustments.

It was moved by Charlene Drumn, supported by Willie Hall, and carried that all real and personal property assessments and taxable values as made by the City Assessor on which no appeals were made be set at the City Assessor's valuations.

It was moved by Charlene Drumn, supported by Edward Feldman, and carried that all real and personal property assessments and taxable values as made by the City Assessor on which appeals were made be set at the valuations established by the BOR as indicated on the attached spreadsheet of BOR adjustments.

It was moved by Edward Feldman, supported by Willie Hall, and carried that the 2015 Assessment Roll as finalized by the BOR be certified by the BOR appointees.

It was moved by Willie Hall, supported by Charlene Drumn, and carried that the meeting of the City of Monroe March 2015 BOR be adjourned.

Sam Guich, Assessor  
City of Monroe  
Assessor's Office  
March 20, 2015